

FORECLOSURE OF TAX LIENS BY COUNTY COMMISSIONERS.

SEC. 97. That in all cases whenever the county commissioners of any county in this State have purchased or shall hereafter purchase any real estate for taxes of any kind, delinquent for one year or more, and after the time of redemption from such sale has expired, they may, in the name of their respective counties, proceed by action at any time before the expiration of two years from the date of such sale, to foreclose such certificate or liens in the superior court of such county and to cause the tract or lot to be sold for the satisfaction thereof and of all prior and subsequent taxes due thereon, in all respects, as far as practicable, in the same manner and with like effect as though the same were a mortgage executed by the owner or owners of such real estate to the owner and holder of such certificate or liens for the amount therein expressed, together with such subsequent and prior taxes due thereon, and that at such foreclosure sales such county commissioners may, if they deem best, purchase in the name of their respective counties such real estate.

County commissioners authorized to bring suit for foreclosure.

Commissioners may purchase.

SEC. 98. That any assignee of such tax certificate or tax lien may foreclose the same in the same manner and with like effect as in cases where such county commissioners may, under the provisions of this act, proceed to foreclose the same, and any person whomsoever may purchase real estate at such foreclosure sale.

Action to foreclose by assignee of tax certificate.

FORECLOSURE OF TAX LIENS BY OWNERS OF CERTIFICATES.

SEC. 99. That any person, persons or corporation having, by virtue of any provisions of the tax or revenue laws of this State, a lien upon any real property for taxes assessed thereon, may enforce such lien by an action in the nature of a foreclosure of a mortgage for the sale of so much real estate as may be necessary for that purpose and costs of suit.

Action to enforce lien on real estate for taxes by foreclosure.

SEC. 100. That any person, persons or corporation holding or possessing any certificate of purchase of any real estate at public tax sale, or any tax deed, shall be deemed entitled to foreclose such lien under the provisions of this act within any time not exceeding two years from the date of tax sale (not deed) upon which such lien is based: *And provided*, that the taking out of a tax deed shall in no wise interfere with the rights granted in this act.

Persons, &c., holding certificates of purchase entitled to foreclose.

Proviso.

PROVISIONS FOR COLLECTING TAX AND BY WHOM TO BE PAID.

SEC. 101. That taxes upon any and all railroads in this State, including road-bed, right of way, depots, side-tracks, ties and rails, now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon, commencing from the first day of June in

Lien of taxes upon railroads.